

Amendment No.

CHAMBER ACTION

Senate

House

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Representative(s) Seiler offered the following:

**Amendment (with ballot statement and title amendments)**

Remove line(s) 26-474 and insert:

Section 19 of Article VII and Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment

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17 | to the taxing unit in which the property is located. Such  
18 | portions of property as are used predominantly for educational,  
19 | literary, scientific, religious or charitable purposes may be  
20 | exempted by general law from taxation.

21 |       (b) There shall be exempt from taxation, cumulatively, to  
22 | every head of a family residing in this state, household goods  
23 | and personal effects to the value fixed by general law, not less  
24 | than one thousand dollars, and to every widow or widower or  
25 | person who is blind or totally and permanently disabled,  
26 | property to the value fixed by general law not less than five  
27 | hundred dollars.

28 |       (c) Any county or municipality may, for the purpose of its  
29 | respective tax levy and subject to the provisions of this  
30 | subsection and general law, grant community and economic  
31 | development ad valorem tax exemptions to new businesses and  
32 | expansions of existing businesses, as defined by general law.  
33 | Such an exemption may be granted only by ordinance of the county  
34 | or municipality, and only after the electors of the county or  
35 | municipality voting on such question in a referendum authorize  
36 | the county or municipality to adopt such ordinances. An  
37 | exemption so granted shall apply to improvements to real  
38 | property made by or for the use of a new business and  
39 | improvements to real property related to the expansion of an  
40 | existing business and shall also apply to tangible personal  
41 | property of such new business and tangible personal property  
42 | related to the expansion of an existing business. The amount or  
43 | limits of the amount of such exemption shall be specified by  
44 | general law. The period of time for which such exemption may be

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45 granted to a new business or expansion of an existing business  
46 shall be determined by general law. The authority to grant such  
47 exemption shall expire ten years from the date of approval by  
48 the electors of the county or municipality, and may be renewable  
49 by referendum as provided by general law.

50 (d) By general law and subject to conditions specified  
51 therein, there may be granted an ad valorem tax exemption to a  
52 renewable energy source device and to real property on which  
53 such device is installed and operated, to the value fixed by  
54 general law not to exceed the original cost of the device, and  
55 for the period of time fixed by general law not to exceed ten  
56 years.

57 (e) Any county or municipality may, for the purpose of its  
58 respective tax levy and subject to the provisions of this  
59 subsection and general law, grant historic preservation ad  
60 valorem tax exemptions to owners of historic properties. This  
61 exemption may be granted only by ordinance of the county or  
62 municipality. The amount or limits of the amount of this  
63 exemption and the requirements for eligible properties must be  
64 specified by general law. The period of time for which this  
65 exemption may be granted to a property owner shall be determined  
66 by general law.

67 (f) By general law and subject to conditions specified  
68 therein, twenty-five thousand dollars of the assessed value of  
69 property subject to tangible personal property tax shall be  
70 exempt from ad valorem taxation.

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71 SECTION 4. Taxation; assessments.--By general law  
72 regulations shall be prescribed which shall secure a just  
73 valuation of all property for ad valorem taxation, provided:

74 (a) Agricultural land, land producing high water recharge  
75 to Florida's aquifers, or land used exclusively for  
76 noncommercial recreational purposes may be classified by general  
77 law and assessed solely on the basis of character or use.

78 (b) Pursuant to general law tangible personal property  
79 held for sale as stock in trade and livestock may be valued for  
80 taxation at a specified percentage of its value, may be  
81 classified for tax purposes, or may be exempted from taxation.

82 (c) All persons entitled to a homestead exemption under  
83 Section 6 of this Article shall have their homestead assessed at  
84 just value as of January 1 of the year following the effective  
85 date of this amendment. This assessment shall change only as  
86 provided herein.

87 (1) Assessments subject to this provision shall be changed  
88 annually on January 1st of each year; but those changes in  
89 assessments shall not exceed the lower of the following:

90 a. Three percent (3%) of the assessment for the prior  
91 year.

92 b. The percent change in the Consumer Price Index for all  
93 urban consumers, U.S. City Average, all items 1967=100, or  
94 successor reports for the preceding calendar year as initially  
95 reported by the United States Department of Labor, Bureau of  
96 Labor Statistics.

97 (2) No assessment shall exceed just value.

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98 (3) After any change of ownership, as provided by general  
99 law, homestead property shall be assessed at just value as of  
100 January 1 of the following year, unless the provisions of  
101 paragraph (8) apply. Thereafter, the homestead shall be assessed  
102 as provided herein.

103 (4) New homestead property shall be assessed at just value  
104 as of January 1st of the year following the establishment of the  
105 homestead, unless the provisions of paragraph (8) apply. That  
106 assessment shall only change as provided herein.

107 (5) Changes, additions, reductions, or improvements to  
108 homestead property shall be assessed as provided for by general  
109 law; provided, however, after the adjustment for any change,  
110 addition, reduction, or improvement, the property shall be  
111 assessed as provided herein.

112 (6) In the event of a termination of homestead status, the  
113 property shall be assessed as provided by general law.

114 (7) The provisions of this amendment are severable. If any  
115 of the provisions of this amendment shall be held  
116 unconstitutional by any court of competent jurisdiction, the  
117 decision of such court shall not affect or impair any remaining  
118 provisions of this amendment.

119 (8)a. For all levies other than school district levies, a  
120 person who establishes a new homestead as of January 1, 2009, or  
121 January 1 of any subsequent year and who has received a  
122 homestead exemption pursuant to Section 6 of this Article as of  
123 January 1 of either of the two years immediately preceding the  
124 establishment of the new homestead is entitled to have the new  
125 homestead assessed at less than just value. A person who

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126 establishes a new homestead as of January 1, 2008, is entitled  
127 to have the new homestead assessed at less than just value only  
128 if that person received a homestead exemption on January 1,  
129 2007. The assessed value of the newly established homestead  
130 shall be determined as follows:

131 1. If the just value of the new homestead is greater than  
132 or equal to the just value of the prior homestead of the person  
133 establishing the new homestead as of January 1 of the year in  
134 which the prior homestead was abandoned, the assessed value of  
135 the new homestead shall be the just value of the new homestead  
136 minus an amount equal to the lesser of \$1 million or the  
137 difference between the just value and the assessed value of the  
138 prior homestead as of January 1 of the year in which the prior  
139 homestead was abandoned. Thereafter, the homestead shall be  
140 assessed as provided herein.

141 2. If the just value of the new homestead is less than the  
142 just value of the prior homestead of the person establishing the  
143 new homestead as of January 1 of the year in which the prior  
144 homestead was abandoned, the assessed value of the new homestead  
145 shall be equal to the just value of the new homestead divided by  
146 the just value of the prior homestead and multiplied by the  
147 assessed value of the prior homestead. However, if the  
148 difference between the just value of the new homestead and the  
149 assessed value of the new homestead calculated pursuant to this  
150 sub-subparagraph is greater than \$1 million, the assessed value  
151 of the new homestead shall be increased so that the difference  
152 between the just value and the assessed value equals \$1 million.  
153 Thereafter, the homestead shall be assessed as provided herein.

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154 b. By general law and subject to conditions specified  
155 therein, the legislature shall provide for application of this  
156 paragraph to property owned by more than one person.

157 (d) The legislature may, by general law, for assessment  
158 purposes and subject to the provisions of this subsection, allow  
159 counties and municipalities to authorize by ordinance that  
160 historic property may be assessed solely on the basis of  
161 character or use. Such character or use assessment shall apply  
162 only to the jurisdiction adopting the ordinance. The  
163 requirements for eligible properties must be specified by  
164 general law.

165 (e) A county may, in the manner prescribed by general law,  
166 provide for a reduction in the assessed value of homestead  
167 property to the extent of any increase in the assessed value of  
168 that property which results from the construction or  
169 reconstruction of the property for the purpose of providing  
170 living quarters for one or more natural or adoptive grandparents  
171 or parents of the owner of the property or of the owner's spouse  
172 if at least one of the grandparents or parents for whom the  
173 living quarters are provided is 62 years of age or older. Such a  
174 reduction may not exceed the lesser of the following:

175 (1) The increase in assessed value resulting from  
176 construction or reconstruction of the property.

177 (2) Twenty percent of the total assessed value of the  
178 property as improved.

179 (f) As defined by general law, real property that is used  
180 to provide affordable housing and is subject to rent  
181 restrictions imposed by a governmental agency may be assessed as

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182 provided by general law, subject to conditions or limitations  
183 specified therein. This subsection shall apply to all levies  
184 other than school district levies.

185 (g) As defined by general law, land that is used  
186 exclusively for commercial fishing purposes or that is open to  
187 the public and used predominantly for commercial water-dependent  
188 activities or for public access to waters that are navigable may  
189 be assessed as provided by general law, subject to conditions or  
190 limitations specified therein. For purposes of this paragraph,  
191 the term "water-dependent activity" means any activity that can  
192 be conducted only on, in, over, or adjacent to waters that are  
193 navigable and that requires direct access to water and involves  
194 the use of water as an integral part of such activity. This  
195 subsection shall apply to all levies other than school district  
196 levies.

197 (h) Increases in assessments each year for all property  
198 other than property entitled to the assessment increase  
199 limitations provided in this section shall not exceed the  
200 limitations specified in paragraph (1) of subsection (c) of this  
201 section.

202 SECTION 6. Homestead exemptions.--

203 (a) Every person who has the legal or equitable title to  
204 real estate and maintains thereon the permanent residence of the  
205 owner, or another legally or naturally dependent upon the owner,  
206 shall be exempt from taxation thereon, except assessments for  
207 special benefits, up to the assessed valuation of twenty-five  
208 ~~five~~ thousand dollars and, for all levies other than school  
209 district levies, on the assessed valuation greater than fifty

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210 thousand dollars and up to seventy-five thousand dollars, upon  
211 establishment of right thereto in the manner prescribed by law.  
212 The real estate may be held by legal or equitable title, by the  
213 entireties, jointly, in common, as a condominium, or indirectly  
214 by stock ownership or membership representing the owner's or  
215 member's proprietary interest in a corporation owning a fee or a  
216 leasehold initially in excess of ninety-eight years. The  
217 exemption shall not apply with respect to any assessment roll  
218 until such roll is first determined to be in compliance with the  
219 provisions of Section 4 of this Article by a state agency  
220 designated by general law. This exemption is repealed on the  
221 effective date of any amendment to Section 4 of this Article  
222 that provides for the assessment of homestead property at less  
223 than just value.

224 (b) Not more than one exemption shall be allowed any  
225 individual or family unit or with respect to any residential  
226 unit. No exemption shall exceed the value of the real estate  
227 assessable to the owner or, in case of ownership through stock  
228 or membership in a corporation, the value of the proportion  
229 which the interest in the corporation bears to the assessed  
230 value of the property.

231 (c) As provided by general law and subject to conditions  
232 specified therein, each person who establishes the right to  
233 receive the homestead exemption provided in subsection (a)  
234 within one year after purchasing the homestead property and who  
235 had not previously owned property receiving the homestead  
236 exemption provided in subsection (a) is entitled to an  
237 additional homestead exemption in an amount equal to twenty-five

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238 percent of the homestead property's just value on January 1 of  
239 the year the homestead exemption is established, not to exceed  
240 twenty-five percent of the median just value of homesteads in  
241 the county in which the homestead is located in the year prior  
242 to establishing the new homestead. This exemption is not  
243 available if any owner of the property has previously owned  
244 property that received the homestead exemption provided in  
245 subsection (a). The additional homestead exemption shall be  
246 reduced each year by the difference between the homestead's just  
247 value and assessed value as determined under subsection (c) of  
248 Section 4 of this Article until the value of the exemption is  
249 reduced to zero. The exemption provided under this subsection  
250 shall apply to all levies other than school district levies.

251 ~~(c) By general law and subject to conditions specified~~  
252 ~~therein, the exemption shall be increased to a total of twenty-~~  
253 ~~five thousand dollars of the assessed value of the real estate~~  
254 ~~for each school district levy. By general law and subject to~~  
255 ~~conditions specified therein, the exemption for all other levies~~  
256 ~~may be increased up to an amount not exceeding ten thousand~~  
257 ~~dollars of the assessed value of the real estate if the owner~~  
258 ~~has attained age sixty-five or is totally and permanently~~  
259 ~~disabled and if the owner is not entitled to the exemption~~  
260 ~~provided in subsection (d).~~

261 ~~(d) By general law and subject to conditions specified~~  
262 ~~therein, the exemption shall be increased to a total of the~~  
263 ~~following amounts of assessed value of real estate for each levy~~  
264 ~~other than those of school districts: fifteen thousand dollars~~  
265 ~~with respect to 1980 assessments; twenty thousand dollars with~~

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266 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
267 ~~respect to assessments for 1982 and each year thereafter.~~  
268 ~~However, such increase shall not apply with respect to any~~  
269 ~~assessment roll until such roll is first determined to be in~~  
270 ~~compliance with the provisions of section 4 by a state agency~~  
271 ~~designated by general law. This subsection shall stand repealed~~  
272 ~~on the effective date of any amendment to section 4 which~~  
273 ~~provides for the assessment of homestead property at a specified~~  
274 ~~percentage of its just value.~~

275 ~~(d)~~(e) By general law and subject to conditions specified  
276 therein, the Legislature may provide to renters, who are  
277 permanent residents, ad valorem tax relief on all ad valorem tax  
278 levies. Such ad valorem tax relief shall be in the form and  
279 amount established by general law.

280 ~~(e)~~(f) The legislature may, by general law, allow counties  
281 or municipalities, for the purpose of their respective tax  
282 levies and subject to the provisions of general law, to grant an  
283 additional homestead tax exemption not exceeding fifty thousand  
284 dollars to any person who has the legal or equitable title to  
285 real estate and maintains thereon the permanent residence of the  
286 owner and who has attained age sixty-five and whose household  
287 income, as defined by general law, does not exceed twenty  
288 thousand dollars. The general law must allow counties and  
289 municipalities to grant this additional exemption, within the  
290 limits prescribed in this subsection, by ordinance adopted in  
291 the manner prescribed by general law, and must provide for the  
292 periodic adjustment of the income limitation prescribed in this  
293 subsection for changes in the cost of living.

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294        (f)~~(g)~~ Each veteran who is age 65 or older who is  
295 partially or totally permanently disabled shall receive a  
296 discount from the amount of the ad valorem tax otherwise owed on  
297 homestead property the veteran owns and resides in if the  
298 disability was combat related, the veteran was a resident of  
299 this state at the time of entering the military service of the  
300 United States, and the veteran was honorably discharged upon  
301 separation from military service. The discount shall be in a  
302 percentage equal to the percentage of the veteran's permanent,  
303 service-connected disability as determined by the United States  
304 Department of Veterans Affairs. To qualify for the discount  
305 granted by this subsection, an applicant must submit to the  
306 county property appraiser, by March 1, proof of residency at the  
307 time of entering military service, an official letter from the  
308 United States Department of Veterans Affairs stating the  
309 percentage of the veteran's service-connected disability and  
310 such evidence that reasonably identifies the disability as  
311 combat related, and a copy of the veteran's honorable discharge.  
312 If the property appraiser denies the request for a discount, the  
313 appraiser must notify the applicant in writing of the reasons  
314 for the denial, and the veteran may reapply. The Legislature  
315 may, by general law, waive the annual application requirement in  
316 subsequent years. This subsection shall take effect December 7,  
317 2006, is self-executing, and does not require implementing  
318 legislation.

319        (g) Real property owned and used as a homestead by a  
320 person who has attained age sixty-five and whose household  
321 income, as defined by general law, does not exceed \$23,604 is  
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322 exempt from ad valorem taxation. The legislature shall provide  
323 for an annual adjustment of the income limitation prescribed in  
324 this subsection for changes in the cost of living and may  
325 provide additional financial eligibility requirements or other  
326 eligibility requirements.

327 SECTION 9. Local taxes.--

328 (a) Counties, school districts, and municipalities shall,  
329 and special districts may, be authorized by law to levy ad  
330 valorem taxes and may be authorized by general law to levy other  
331 taxes, for their respective purposes, except ad valorem taxes on  
332 intangible personal property and taxes prohibited by this  
333 constitution.

334 (b) Ad valorem taxes, exclusive of taxes levied for the  
335 payment of bonds and taxes levied for periods not longer than  
336 two years when authorized by vote of the electors who are the  
337 owners of freeholds therein not wholly exempt from taxation,  
338 shall not be levied in excess of the following millages upon the  
339 assessed value of real estate and tangible personal property:  
340 for all county purposes, ten mills; for all municipal purposes,  
341 ten mills; for all school purposes, ten mills; for water  
342 management purposes for the northwest portion of the state lying  
343 west of the line between ranges two and three east, 0.05 mill;  
344 for water management purposes for the remaining portions of the  
345 state, 1.0 mill; and for all other special districts a millage  
346 authorized by law approved by vote of the electors who are  
347 owners of freeholds therein not wholly exempt from taxation. A  
348 county furnishing municipal services may, to the extent

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349 authorized by law, levy additional taxes within the limits fixed  
350 for municipal purposes.

351 (c) By general law, the legislature shall limit the  
352 authority of counties, municipalities, and special districts to  
353 increase ad valorem taxes.

354 SECTION 19. Increased state sales and use tax.--

355 (a) Beginning July 1, 2008, the tax imposed on any  
356 transaction or use currently or hereafter subject to tax  
357 pursuant to the provisions of chapter 212, Florida Statutes, is  
358 increased by adding one percent to the tax rate imposed by  
359 chapter 212, Florida Statutes. Exemptions from the tax imposed  
360 pursuant to chapter 212, Florida Statutes, adopted by general  
361 law, shall apply to the tax increase provided by this section.

362 (b) The proceeds of the tax increase provided by this  
363 section shall be set aside for distribution to school districts  
364 and shall replace the imposition of the required local effort  
365 for all school districts collectively that has historically been  
366 raised from ad valorem taxes each year from property tax payers.

367 ARTICLE VIII

368 LOCAL GOVERNMENT

369 SECTION 1. Counties.--

370 (a) POLITICAL SUBDIVISIONS. The state shall be divided by  
371 law into political subdivisions called counties. Counties may be  
372 created, abolished or changed by law, with provision for payment  
373 or apportionment of the public debt.

374 (b) COUNTY FUNDS. The care, custody and method of  
375 disbursing county funds shall be provided by general law.

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376 (c) GOVERNMENT. Pursuant to general or special law, a  
377 county government may be established by charter which shall be  
378 adopted, amended or repealed only upon vote of the electors of  
379 the county in a special election called for that purpose.

380 (d) COUNTY OFFICERS. There shall be elected by the  
381 electors of each county, for terms of four years, a sheriff, a  
382 tax collector, a property appraiser, a supervisor of elections,  
383 and a clerk of the circuit court; except, when provided by  
384 county charter or special law approved by vote of the electors  
385 of the county, any county officer other than a property  
386 appraiser may be chosen in another manner therein specified, or  
387 any county office other than the office of property appraiser  
388 may be abolished when all the duties of the office prescribed by  
389 general law are transferred to another office. When not  
390 otherwise provided by county charter or special law approved by  
391 vote of the electors, the clerk of the circuit court shall be ex  
392 officio clerk of the board of county commissioners, auditor,  
393 recorder and custodian of all county funds.

394 (e) COMMISSIONERS. Except when otherwise provided by  
395 county charter, the governing body of each county shall be a  
396 board of county commissioners composed of five or seven members  
397 serving staggered terms of four years. After each decennial  
398 census the board of county commissioners shall divide the county  
399 into districts of contiguous territory as nearly equal in  
400 population as practicable. One commissioner residing in each  
401 district shall be elected as provided by law.

402 (f) NON-CHARTER GOVERNMENT. Counties not operating under  
403 county charters shall have such power of self-government as is  
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404 provided by general or special law. The board of county  
405 commissioners of a county not operating under a charter may  
406 enact, in a manner prescribed by general law, county ordinances  
407 not inconsistent with general or special law, but an ordinance  
408 in conflict with a municipal ordinance shall not be effective  
409 within the municipality to the extent of such conflict.

410 (g) CHARTER GOVERNMENT. Counties operating under county  
411 charters shall have all powers of local self-government not  
412 inconsistent with general law, or with special law approved by  
413 vote of the electors. The governing body of a county operating  
414 under a charter may enact county ordinances not inconsistent  
415 with general law. The charter shall provide which shall prevail  
416 in the event of conflict between county and municipal  
417 ordinances.

418 (h) TAXES; LIMITATION. Property situate within  
419 municipalities shall not be subject to taxation for services  
420 rendered by the county exclusively for the benefit of the  
421 property or residents in unincorporated areas.

422 (i) COUNTY ORDINANCES. Each county ordinance shall be  
423 filed with the custodian of state records and shall become  
424 effective at such time thereafter as is provided by general law.

425 (j) VIOLATION OF ORDINANCES. Persons violating county  
426 ordinances shall be prosecuted and punished as provided by law.

427 (k) COUNTY SEAT. In every county there shall be a county  
428 seat at which shall be located the principal offices and  
429 permanent records of all county officers. The county seat may  
430 not be moved except as provided by general law. Branch offices  
431 for the conduct of county business may be established elsewhere

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432 in the county by resolution of the governing body of the county  
433 in the manner prescribed by law. No instrument shall be deemed  
434 recorded until filed at the county seat, or a branch office  
435 designated by the governing body of the county for the recording  
436 of instruments, according to law.

437 ARTICLE XII

438 SCHEDULE

439 SECTION 27. Elected property appraisers; application.--The  
440 requirement in Section 1(d) of Article VIII for a property  
441 appraiser to be elected by the electors of the county shall  
442 apply in each county, including each charter county, regardless  
443 of whether the charter was adopted pursuant to Section 1(g) of  
444 Article VIII or pursuant to Section 9, Section 10, Section 11,  
445 or Section 24 of Article VIII of the Constitution of 1885, as  
446 amended and incorporated by reference in Section 6(e) of Article  
447 VIII. Any county that does not have an elected property  
448 appraiser on the effective date of the amendment to Section 1 of  
449 Article VIII of this constitution shall provide for electing a  
450 property appraiser at the next general election as provided by  
451 general law.

452 SECTION 28. Property tax exemptions, ad valorem tax  
453 limitations, sales and use tax increase.--The amendments to  
454 Sections 3, 4, 6, and 9 of Article VII, providing a \$25,000  
455 exemption from ad valorem taxation for tangible personal  
456 property, providing an additional \$25,000 homestead exemption,  
457 authorizing the transfer of the accrued benefit from the  
458 limitation on the assessment of homestead property, providing an  
459 additional homestead exemption for first-time homestead property

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460 owners, providing a complete homestead exemption for low-income  
 461 seniors, providing for assessing rent-restricted affordable  
 462 housing and commercial and public-access waterfront property  
 463 pursuant to general law, limiting annual increases in  
 464 assessments of nonhomestead real property, and requiring the  
 465 legislature to limit the authority of counties, municipalities,  
 466 and special districts to increase ad valorem taxes; the creation  
 467 of Section 19 of Article VII, increasing the state sales and use  
 468 tax by 1 percent, dedicating the increased revenues to replacing  
 469 the required local effort for all school districts collectively,  
 470 and providing for distribution and application of such revenues;  
 471 the amendment to Section 1 of Article VIII,

472  
473

474 == B A L L O T S T A T E M E N T A M E N D M E N T ==

475 Remove line(s) 488-562 and insert:

476 ARTICLE VII, SECTIONS 3, 4, 6, 9, AND 19

477 ARTICLE VIII, SECTION 1

478 ARTICLE XII, SECTIONS 27 AND 28

479 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX  
 480 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes  
 481 changes to the State Constitution relating to ad valorem  
 482 taxation and elected property appraisers. With respect to  
 483 homestead property, this revision 1) adds an additional  
 484 homestead exemption for most homestead owners, 2) exempts  
 485 certain low-income seniors from ad valorem tax on their  
 486 homesteads, 3) provides an additional homestead exemption that  
 487 diminishes over time for first-time Florida homebuyers, and 4)

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488 provides for the transfer of accumulated Save Our Homes  
489 benefits. With respect to non-homestead property, this revision  
490 allows the Legislature to limit ad valorem assessments on 5)  
491 affordable housing and 6) on working waterfronts under specific  
492 circumstances, 7) provides a \$25,000 exemption for tangible  
493 personal property, and 8) limits annual increases in assessments  
494 of nonhomestead real property. Further, this revision 9)  
495 requires the Legislature to limit the authority of local  
496 governments other than school districts to increase property  
497 taxes, 10) increases the state sales and use tax by 1 percent,  
498 dedicates the increased revenues to replacing the required local  
499 effort for all school districts collectively, and provides for  
500 distribution and application of such revenues, and 11) requires  
501 all county property appraisers to be elected.

502 In more detail, this revision:

503 1. Increases the homestead exemption by providing an  
504 additional \$25,000 homestead exemption for the portion of the  
505 assessed value above \$50,000 up to \$75,000. This exemption does  
506 not apply to school taxes.

507 2. Exempts certain low-income seniors from ad valorem tax  
508 on their homes. Persons 65 or older whose household income is  
509 less than \$23,604, adjusted annually for inflation, will be  
510 totally exempt from ad valorem taxes, including school taxes, on  
511 their homestead property.

512 3. Provides an increased exemption for first-time Florida  
513 homebuyers beginning in 2008. First-time homebuyers in Florida  
514 who qualify for homestead exemption will be eligible for an  
515 additional exemption equal to 25 percent of the assessed value

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516 of their new home, not to exceed 25 percent of the county median  
517 homestead just value for the prior year. The amount of the  
518 exemption will decrease each year by the amount of the home's  
519 Save Our Homes benefit. When the amount of the home's Save Our  
520 Homes benefit meets or exceeds this exemption, the exemption is  
521 lost. This exemption also is available to 2007 first-time  
522 homebuyers who qualify for homestead exemption January 1, 2008.  
523 This exemption does not apply to school taxes.

524 4. Provides for the transfer of accumulated Save Our Homes  
525 benefits. Homestead property owners will be able to transfer  
526 their Save Our Homes benefit to a new homestead within two years  
527 of relinquishing their previous homestead exemption; except, if  
528 the new homestead is established on January 1, 2008, the  
529 previous homestead must have been relinquished in 2007. If the  
530 new homestead has a higher just value than the old one, the  
531 entire benefit can be transferred; if the new homestead has a  
532 lower just value, the amount of benefit transferred will be  
533 reduced in proportion of the just value of the new homestead to  
534 the just value of the old homestead. The transferred benefit may  
535 not exceed \$1 million. This provision does not apply to school  
536 taxes.

537 5. Provides for assessing certain rent-restricted  
538 affordable housing property as provided by general law. This  
539 provision will not apply to school taxes.

540 6. Provides for assessing certain waterfront property used  
541 for commercial fishing, commercial water-dependent activities,  
542 and public access as provided by general law. This provision  
543 will not apply to school taxes.

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544 7. Limits increases in assessments each year for all  
545 property other than homestead property to the lower of 3 percent  
546 or the percentage change in the Consumer Price Index.

547 8. Authorizes an exemption from ad valorem taxes of  
548 \$25,000 of assessed value of tangible personal property. This  
549 provision applies to all tax levies.

550 9. Requires the Legislature to limit the authority of  
551 counties, municipalities, and special districts to increase ad  
552 valorem taxes.

553 10. Increases the state sales and use tax by 1 percent,  
554 dedicates the increased revenues to replacing the required local  
555 effort for all school districts collectively, and provides for  
556 distribution and application of such revenues.

557 11. Requires each county to have an elected property  
558

559 ===== T I T L E A M E N D M E N T =====

560 Remove line(s) 4-17 and insert:  
561 the creation of Section 19 of Article VII and Sections 27 and 28  
562 of Article XII of the State Constitution, to require an  
563 exemption from ad valorem taxation for tangible personal  
564 property, to provide for the transfer of the accrued benefit  
565 from the limitation on the assessed value of homestead property,  
566 to provide for assessing rent-restricted affordable housing and  
567 commercial and public-access waterfront property by general law,  
568 to limit assessment increases for nonhomestead real property, to  
569 increase the homestead exemption, to create an additional  
570 homestead exemption for first-time homestead property owners, to  
571 provide a complete homestead exemption for low-income seniors,

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

572 | to require the Legislature to limit county, municipality, and  
573 | special district authority to increase ad valorem taxes, to  
574 | increase the state sales and use tax to replace school district  
575 | revenues lost from not imposing a required local effort on  
576 | homestead property,

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